

2021

CERTIFICATE

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

City of Lancaster

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit for 2021	Page No. 2			
Allocation of MVT, RVT, and 16/20M Veh Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Fund	K.S.A.			
General	12-101a	7	99,089	35,509
Debt Service	10-113			21,628
Library	12-1220			
Special Highway		8	9,981	
Water		8	69,156	
Sewer		9	102,085	
		9		
Non-Budgeted Funds		10		
Totals	XXXXXX		280,311	35,509
Budget Summary	11			21,628
Neighborhood Revitalization				
				County Clerk's Use Only
				1,641,831
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

35,509
NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: October 20, 2020

County Clerk

Governing Body

2021

CERTIFICATE
To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
City of Lancaster

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

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				Nov 1, 2020 Total Assessed Valuation

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Does the City Need to Hold an Election?

35,509
NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockcck@sbcglobal.net

Tom Celler
Ronnie C. Myer
Don Hager
Jay D. Myer

Date Attested: _____, 2020

County Clerk

Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 34,767
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 34,767

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ 5,437
5. Increase in personal property for 2020 :	
5a. Personal property 2020	+ 35,871
5b. Personal property 2019	- 44,860
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2020 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2020 :	+ 27
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	5,464
11. Total estimated valuation July 1, 2020	1,641,926
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0033
13. Percentage adjustment increase (12 times 3)	+ \$ 116
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 626
16. Total Percentage Adjustments	\$ 742

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>35,509</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	33,647	
2018 Tax Levy (Less Levy for other Governmental Units)	34,118	None
2019 Tax Levy (Less Levy for other Governmental Units)	34,118	None
2020 Tax Levy (Less Levy for other Governmental Units)	34,767	None
Average Tax Levy (last three years)	34,334	
CPI Adjustment of 0.015	515	
Average Tax Levy Adjusted by CPI	34,849	
2021 Total Tax Levy (Less Levy for Other Governmental Units)	35,509	

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	626
2021 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	626

Exemption from Election Requirement **Yes**

2021

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RV/T	16/20M Veh	Comm Veh	Watercraft
General	34,767	7,803	254	387	134	0
Debt Service						
Library						
TOTAL	34,767	7,803	254	387	134	0

7,803

254

387

134

9

0.22444

0.00731

0.01113

0.00385

0000

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Sewer	General	-	10,000	10,000	12-825d
	Totals	0	10,000	10,000	
	Adjustments*				
	Adjusted Totals	0	10,000	10,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2019 A (Water)	1/28/2019	1/25/2059	1.88	898,000	898,000	Jan	Jan	16,837	15,275	16,551	15,561
Total G.O. Bonds					898,000			16,837	15,275	16,551	15,561
Revenue Bonds:											
Revolving Loan (Sewer)	3/9/2000	3/1/2020	2.87	305,817	8,231	March Sept	March Sept	128	8,231	0	0
Total Revenue Bonds					8,231			128	8,231	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					906,231			16,965	23,506	16,551	15,561

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Lancaster

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,498	7,197	3,052
Receipts:			
Ad Valorem Tax	41,814	34,767	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,118	7,803
Recreational Vehicle Tax		178	254
16/20M Vehicle Tax		213	387
Commercial Vehicle Tax		129	134
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	3,876	3,700	3,700
Local Sales Tax	18,885	18,700	18,700
Franchise Tax	13,009	13,500	13,500
Licenses	200	300	300
Hall Rent	1,650	2,200	2,200
Late Charges	1,486	1,400	1,400
Reimbursement	9,781	1,500	1,500
Fireworks Donations	800		
Utilities Taxes	245	300	300
Transfer from Sewer		10,000	10,000
Interest on Idle Funds	565	350	350
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	92,311	94,355	60,528
Resources Available:	108,809	101,552	63,580
Expenditures:			
Salaries & Wages	15,969	17,000	17,000
Employee Benefits	1,868	2,000	2,000
Contractual Services	30,728	32,000	37,000
Commodities	9,772	10,000	12,000
Capital Outlay/Street Maintenance	26,251	14,000	6,889
Sales Tax Payment to County	17,024	22,000	22,200
Park & Recreation		1,500	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	101,612	98,500	99,089
Unencumbered Cash Balance Dec 31	7,197	3,052	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	99,165	104,629	99,089
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			99,089
Tax Required			35,509
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			35,509

See Tab A

CPA Summary

City of Lancaster

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	27,282	15,061	3,471
Receipts:			
State of Kansas Gas Tax	7,888	7,410	6,510
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,888	7,410	6,510
Resources Available:	35,170	22,471	9,981
Expenditures:			
Street Repair and Maint		19,000	9,981
Capital Outlay	20,109		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	20,109	19,000	9,981
Unencumbered Cash Balance Dec 31	15,061	3,471	0
2019/2020/2021 Budget Authority Amount	20,109	22,863	9,981

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	50,164	43,268	17,156
Receipts:			
Charges to Customers	50,494	52,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	50,494	52,000	52,000
Resources Available:	100,658	95,268	69,156
Expenditures:			
Salaries & Wages	5,892	9,000	9,000
Contractual Services-Water	24,225	25,000	25,000
Commodities	782	2,000	2,000
Loan--Principal		15,275	15,561
Loan--Interest		16,837	16,551
Capital Outlay		10,000	1,044
Construction	26,491		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	57,390	78,112	69,156
Unencumbered Cash Balance Dec 31	43,268	17,156	0
2019/2020/2021 Budget Authority Amount	100,572	113,009	69,156

CPA Summary

City of Lancaster

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	68,520	73,944	66,085
Receipts:			
Charges to Customers	33,845	36,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	33,845	36,000	36,000
Resources Available:	102,365	109,944	102,085
Expenditures:			
Salaries & Wages	7,002	7,500	7,500
Contractual Services	4,115	8,000	8,000
Commodities	585	5,000	5,000
Debt Service	16,719	8,359	0
Capital Outlay		5,000	71,585
Transfer to General		10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	28,421	43,859	102,085
Unencumbered Cash Balance Dec 31	73,944	66,085	0
2019/2020/2021 Budget Authority Amount	95,442	93,203	102,085

-98

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

2021

(5) Fund Name:

939

Receipts:

Total Receipts

3857

Expenditures:

705'0

Case Details Page 2

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NOTICE OF BUDGET HEARING

The governing body of

City of Lancaster

will meet on August 11, 2020 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Barbara Piper's residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	101,612	21.656	98,500	21.386	99,089	35,509	21.626
Special Highway	20,109		19,000		9,981		
Water	57,390		78,112		69,156		
Sewer	28,421		43,859		102,085		
Reserves	1,930,582						
Totals	2,138,114	21.656	239,471	21.386	280,311	35,509	21.626
Less: Transfers	0		10,000		10,000		
Net Expenditure	2,138,114		229,471		270,311		
Total Tax Levied	34,118		34,767		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,575,484		1,625,692		1,641,926		

Outstanding Indebtedness,

January 1,	2018	2019	2020
G.O. Bonds	0	0	898,000
Revenue Bonds	39,911	24,317	8,231
Other	0	0	0
Total	39,911	24,317	906,231

*Tax rates are expressed in mills

Barbara Piper

City Official Title: Treasurer

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2020 July 1 Valuation: 1,641,926Valuation Factor: 1,641.926Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor:

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

The Atchison Globe
A Division of NPG Newspapers, Inc.
308 Commercial Atchison KS 66002

Reference: 162842
Ad ID: 6652530

P.O. :

DESC. : City of Lancaster Budget Hearing

BARB PIPER
CITY OF LANCASTER
PO BOX 146
LANCASTER, KS 66041

County of Atchison
State of Kansas

I, Sandra Ridings, being first duly sworn, deposes and says: That she is the Legal Ad Coordinator of the ATCHISON GLOBE, a Newspaper printed in the State of Kansas, and published in and of general circulation in Atchison County, Kansas, with a general paid circulation on a Twice weekly basis in Atchison County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a Twice Weekly published on Wednesdays and Saturdays, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Atchison in said county as second class matter. The affixed notice appeared in said newspaper on the following date(s):

Run Dates: 07/04/20 to 07/04/20
Appearances: 1
AD SPACE: 177
TOTAL COST: \$154.21
FILED ON 07/02/20

(Signed)

Subscribed and sworn before me this

6 day of July 2020

Judy B. Moreno
Notary Public

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

NOTICE OF BUDGET HEARING

The governing body of
City of Lancaster

will meet on August 11, 2020 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Barbara Piper's residence and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax:
establish the maximum limits of the 2020 budget

Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	101,612	21.656	98,500	21.386	99,089	35,509	21.626
Special Highway	20,109		19,000		9,981		
Water	57,390		78,112		69,156		
Sewer	28,421		43,859		102,085		
Reserves	1,930,582						
Totals	2,138,144	21.656	239,471	21.386	280,311	35,509	21.626
Less transfers	0		10,000		10,000		
Net Expenditure	2,138,144		229,471		270,311		
Total Tax Levied	34,118		34,767				
Assessed Valuation	1,575,484		1,625,692		1,641,926		

Outstanding Indebtedness

January 1,	2018	2019	2020
G.O. Bonds	0	0	898,000
Revenue Bonds	39,911	24,317	8,231
Other	0	0	0
Total	39,911	24,317	906,231

*Tax rates are expressed in mills

Barbara Piper
City Official Title: Treasurer